

Adopted	Rejected
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COMMITTEE REPORT

YES:	11
NO:	0

MR. SPEAKER:

Your Committee on Commerce, Economic Development and Small Business, to which was referred House Bill 1005, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:

- 1 Page 1, delete lines 5 through 17.
- 2 Page 2, delete lines 1 through 21.
- 3 Page 2, line 22, delete "3." and insert "1."
- 4 Page 2, line 24, delete "4." and insert "2."
- 5 Page 2, delete lines 27 through 34, begin a new paragraph and insert:
- 6 "Sec. 3. As used in this chapter, "department" refers to the
- 7 **department of workforce development."**
- 8 Page 2, line 35, delete "6." and insert "4."
- 9 Page 2, line 36, after "tuition" delete "," and insert "**and**".
- 10 Page 2, line 36, after "fees" delete ",".
- 11 Page 2, line 37, delete "and".
- 12 Page 2, line 37, after "equipment," insert "**and tools or supplies**
- 13 **that may be retained by the employee after completion of a course**
- 14 **of instruction,"**.
- 15 Page 2, delete lines 39 through 40.

- 1 Page 2, line 41, delete "(2)" and insert "(1)".
- 2 Page 2, line 42, delete "(3)" and insert "(2)".
- 3 Page 3, delete lines 2 through 4, begin a new paragraph and insert:
- 4 **"Sec. 5. As used in this chapter, "eligible employee" means the**
- 5 **following:**
- 6 **(1) A full-time employee of a participating employer.**
- 7 **(2) A part-time employee of a participating employer, if the**
- 8 **part-time employee has the part-time employee's principal**
- 9 **place of business with the participating employer in Indiana**
- 10 **and the participating employer elects in the participating**
- 11 **employer's application to the department under this chapter**
- 12 **to include part-time employees in the participating employer's**
- 13 **plan."**
- 14 Page 3, line 5, delete "8." and insert "6."
- 15 Page 3, line 11, delete "a" and insert **"Indiana with a participating**
- 16 **employer."**
- 17 Page 3, delete line 12.
- 18 Page 3, delete lines 13 through 14, begin a new paragraph and insert:
- 19 **"Sec. 7. As used in this chapter, "participating employer" means**
- 20 **a corporation, person, or pass through entity that:**
- 21 **(1) employs at least one (1) eligible employee; and**
- 22 **(2) is selected under this chapter to participate in a pilot life**
- 23 **long learning tax credit program under this chapter."**
- 24 Page 3, line 15, delete "10." and insert "8."
- 25 Page 3, delete lines 22 through 23.
- 26 Page 3, line 24, delete "12." and insert "9."
- 27 Page 3, line 25, delete "educational" and insert **"eligible education**
- 28 **expenses"**.
- 29 Page 3, line 26, delete "assistance".
- 30 Page 3, line 27, delete "13." and insert "10."
- 31 Page 3, between lines 34 and 35, begin a new paragraph and insert:
- 32 **"Sec. 11. The pilot life long learning tax credit program is**
- 33 **established to encourage life long learning practices by eligible**
- 34 **employees. The department shall administer the program."**
- 35 Page 3, line 35, delete "14. (a) A full-time" and insert **"12. (a) An**
- 36 **eligible"**.
- 37 Page 3, line 40, delete "a full-time" and insert **"an eligible"**.
- 38 Page 4, line 1, delete "office" and insert **"department"**.

- 1 Page 4, line 1, after "to the" insert "**eligible**".
- 2 Page 4, line 3, delete "15." and insert "**13.**".
- 3 Page 4, line 3, delete "An" and insert "**A participating**".
- 4 Page 4, line 5, delete "employee's" and insert "**participating**
- 5 **employer's**".
- 6 Page 4, line 10, after "The" insert "**participating**".
- 7 Page 4, line 10, delete "a" and insert "**an eligible**".
- 8 Page 4, line 11, delete "full-time".
- 9 Page 4, line 16, delete "office" and insert "**department**".
- 10 Page 4, line 16, after "to the" insert "**participating**".
- 11 Page 4, line 18, delete "16." and insert "**14.**".
- 12 Page 4, line 33, delete "17." and insert "**15.**".
- 13 Page 5, line 1, delete "18." and insert "**16.**".
- 14 Page 5, line 3, delete "." and insert "**of state revenue.**".
- 15 Page 5, line 4, delete "department the information that the
- 16 department" and insert "**department of state revenue the information**
- 17 **that the department of state revenue**".
- 18 Page 5, line 5, after "department" insert "**of state revenue**".
- 19 Page 5, line 7, delete "19." and insert "**17.**".
- 20 Page 5, line 10, before "employer" insert "**participating**".
- 21 Page 5, line 10, delete "." and insert "**and, if the participating**
- 22 **employer elects to cover part-time employees under the plan, all**
- 23 **part-time employees.**".
- 24 Page 5, line 12, delete "full-time" and insert "**eligible**".
- 25 Page 5, line 13, delete "a qualified full-time" and insert "**an**
- 26 **eligible**".
- 27 Page 5, line 15, after "the" insert "**participating**".
- 28 Page 5, line 18, after "that the" insert "**participating**".
- 29 Page 5, line 20, after "." insert "**If the participating employer**
- 30 **elects to have part-time employees participate in the plan, the**
- 31 **participating employer may impose a different uniform limitation**
- 32 **for part-time employees.**".
- 33 Page 5, line 21, delete "sections 20 and 21" and insert "**section 18**".
- 34 Page 5, line 23, delete "a full-time" and insert "**an eligible**".
- 35 Page 5, line 24, delete "full-time" and insert "**eligible**".
- 36 Page 5, delete lines 26 through 28.
- 37 Page 5, line 29, delete "(6)" and insert "**(5)**".
- 38 Page 5, line 30, after "by the" insert "**participating**".

- 1 Page 5, line 31, delete "an" and insert "**a participating**".
- 2 Page 5, line 32, delete "employer's full-time" and insert
- 3 "**participating employer's eligible**".
- 4 Page 5, line 34, delete "(7)" and insert "(6)".
- 5 Page 5, line 37, delete "(8)" and insert "(7)".
- 6 Page 5, line 37, after "department" insert "**of state revenue**".
- 7 Page 5, line 38, delete "department." and insert "**department of**
- 8 **state revenue.**".
- 9 Page 5, line 39, delete "(9)" and insert "(8)".
- 10 Page 5, line 40, delete "office" and insert "**department**".
- 11 Page 5, line 40, delete "employer's full-time" and insert
- 12 "**participating employer's eligible**".
- 13 Page 5, line 41, delete "employer's full-time" and insert
- 14 "**participating employer's eligible**".
- 15 Page 5, line 42, delete "(10)" and insert "(9)".
- 16 Page 5, line 42, delete "office" and insert "**department**".
- 17 Page 6, line 1, delete "20." and insert "**18.**".
- 18 Page 6, line 5, delete "and section 21 of this chapter".
- 19 Page 6, line 7, delete "a full-time" and insert "**an eligible**".
- 20 Page 6, line 8, delete "full-time" and insert "**eligible**".
- 21 Page 6, between lines 8 and 9, begin a new line block indented and
- 22 insert:
- 23 "**(3) Be held by a trustee or fiduciary, including the treasurer**
- 24 **of state, approved by the department.**".
- 25 Page 6, line 9, delete "a full-time" and insert "**an eligible**".
- 26 Page 6, line 10, after "the" insert "**eligible**".
- 27 Page 6, line 10, delete "A full-time" and insert "**An eligible**".
- 28 Page 6, line 11, delete "full-time" and insert "**eligible**".
- 29 Page 6, line 16, after "department" insert "**of state revenue**".
- 30 Page 6, line 16, after "another" insert "**participating**".
- 31 Page 6, line 18, after "department" insert "**of state revenue**".
- 32 Page 6, between lines 21 and 22, begin a new paragraph and insert:
- 33 "**(c) An account may consist of gifts to an account in addition to**
- 34 **contributions by an eligible employee or a participating employer.**
- 35 **However, a gift to an account may be used only to pay eligible**
- 36 **education expenses.**
- 37 **(d) Transfer of an unused employer contribution as an employer**
- 38 **contribution to another account does not result in forfeiture of a**

- 1 **tax benefit received under this chapter. However, the employer is**
- 2 **not eligible for an additional credit for the amount transferred."**
- 3 Page 6, delete lines 22 through 42.
- 4 Page 7, delete lines 1 through 6.
- 5 Page 7, line 7, delete "23." and insert "**19.**".
- 6 Page 7, line 11, delete ":" and insert "**for federal income tax**
- 7 **purposes:**".
- 8 Page 7, line 12, delete ";" and insert "**in the case of an individual;**".
- 9 Page 7, line 13, delete "for purposes of IC 6-3:" and insert "**in the**
- 10 **case of taxpayers other than an individual:**".
- 11 Page 7, line 31, delete "24." and insert "**20.**".
- 12 Page 7, line 31, delete "office" and insert "**department**".
- 13 Page 7, line 32, after "to" insert "**participating**".
- 14 Page 7, line 32, delete "full-time" and insert "**eligible**".
- 15 Page 7, line 34, delete "25." and insert "**21.**".
- 16 Page 7, line 34, delete "office" and insert "**department**".
- 17 Page 7, line 34, after "certify" insert "**participating**".
- 18 Page 7, line 35, after "and" insert "**eligible**".
- 19 Page 7, line 36, after "that the" insert "**participating**".
- 20 Page 7, line 37, after "of the" insert "**participating**".
- 21 Page 7, line 37, after "and the" insert "**participating**".
- 22 Page 7, line 37, delete "full-time" and insert "**eligible**".
- 23 Page 8, line 2, delete "the office in" and insert "**the department in**".
- 24 Page 8, line 2, after "by the" delete "office" and insert
- 25 "**department**".
- 26 Page 8, line 4, delete "full-time" and insert "**eligible**".
- 27 Page 8, line 5, delete "in the order in which the applicants apply to
- 28 the office" and insert "**by lottery conducted by the department**".
- 29 Page 8, line 10, delete "office" and insert "**department**".
- 30 Page 8, line 15, after "for" insert "**participating**".
- 31 Page 8, line 16, delete "full-time" and insert "**eligible**".
- 32 Page 8, line 16, after "for" insert "**eligible**".
- 33 Page 8, line 19, delete "an" and insert "**a participating**".
- 34 Page 8, line 19, delete "a full-time" and insert "**an eligible**".
- 35 Page 8, line 20, delete "office" and insert "**department**".
- 36 Page 8, line 22, delete "in which qualifying applicants are filed with
- 37 the office." and insert "**determined by the department.**".
- 38 Page 8, line 23, delete "26." and insert "**22.**".

- 1 Page 8, line 23, delete "office" and insert "**department**".
 - 2 Page 8, line 23, after "of the" insert "**pilot**".
 - 3 Page 8, line 30, delete ";" and insert ".".
 - 4 Page 8, line 31, delete "in the pilot counties."
 - 5 Page 8, line 32, delete "increased in the pilot counties." and insert
 - 6 **increased.**".
 - 7 Page 8, line 37, delete "office" and insert "**department**".
 - 8 Page 8, line 40, delete "office" and insert "**department**".
 - 9 Page 8, after line 42, begin a new paragraph and insert:
 - 10 **"Sec. 23. Subject to the approval of the budget agency, the**
 - 11 **department may receive and accept gifts and other donations from**
 - 12 **any public or private source in its administration of the program."**.
- (Reference is to HB 1005 as introduced.)

and when so amended that said bill do pass.

Representative Borror